

Exhibit 46

October 4, 1967

Mr. Michael E. Schultz
Ehrenkranz, Ehrenkranz & Schultz
40 Wall Street
New York, New York

Dear Mickey:

The list of Martin Goodman's Corporations which you
loaned me is enclosed.

Redacted - Privileged

Sincerely yours,
KENYON & KENYON

Charles R. Brainard

Encls.
cc: Mr. Charles Goodman

Martin Goodman's Corporations

<u>Active Corporations</u>	<u>Ownership</u>	<u>Fiscal Year, Net Worth</u>	<u>Net Profit for Fiscal Year</u>
Animated Timely Features, Inc. (C) *# <i>Canary Mohawk; then Miss America</i>	MG	9/30/66 \$104,300	\$ 22,000
Atlas Magazines, Inc. (S & C) #		2/28/66 \$740,000	216,500
Bard Publishing Corp. (C) *#	MG & JG	10/31/66 \$132,000	26,800
Canam Publishers Sales Corp. (C) *	MG & JG	1/31/66 \$189,000	84,500
Interstate Publishing Corp. (C) *#	MG & JG	8/31/66 \$54,500	600
Leading Magazine Corp. (C) *# <i>formerly Leading Comics Corp.</i>	MG	11/30/66 \$139,000	11,750
Male Publishing Corp. (S & C) *#	MG	4/30/66 \$500,000	125,100
Newsstand Publications, Inc. (S) *	MG & JG	2/28/66 \$180,000	112,500
Non-Pareil Publishing Corp. (S & C) #	MG	3/31/66 \$120,000	82,750
Official Magazine Corp. (S & C) *	MG	1/31/66 \$394,000	50,500
Olympia Publications Inc. (C) #	MG	10/31/66 \$31,400	17,000
Vista Publications, Inc. (S & C) * <i>formerly Select</i>	MG	12/31/66 \$153,500	61,000
Zenith Books, Inc. (S & C)	MG	4/30/66 \$26,300	1,350
Zenith Publishing Corp. (S) *#	MG	9/30/66 \$246,000	75,150
Tip Top Publications, Inc. (Puzzles)	AG	4/30/66 \$3,800	7,300

Servicing Corporations
& Partnerships

Empire State Consolid. Adver- tising Corp. (Advertising)	MG & JG	7/31/66 \$132,150	24,000
Americas Magman Sales Corp. #	MG	5/31/66 \$25,150	3,700
Magman Export Corp. (Reprint rights in foreign countries) #	MG	5/31/66 \$49,100	6,200

*Received from
m.s.c. 10/3/67*

<u>Servicing Corporations & Partnerships (contd.)</u>	<u>Ownership</u>	<u>Fiscal Year, Net Worth</u>	<u>Net Profit for Fiscal Year</u>
Magazine Management Co. (Servicing Partnership)	MG & JG	9/30/66 \$84,780	\$138,252
The Goodman Foundation, Inc.			
<u>Inactive Corporations</u>			
Atlas News Co., Inc. *#	MG	9/30/66 \$57,800	2,800 (d)
Chipiden Publishing Corp. *#	MG & JG	12/31/66 \$49,000	2,200 (d)
Cornell Publishing Corp. *#	MG	10/31/66 \$39,500	3,600
Emgee Publications, Inc. *# (formerly Comic Combine)	MG	1/31/66 \$17,600	1,100 (d)
Gem Publications, Inc. *#	MG & JG	10/31/66 \$59,500	2,000 (d)
Hercules Publishing Corp. *#	MG & JG	9/30/66 \$45,800	1,250 (d)
Jaygee Publications, Inc. *# formerly U.S.G. Comic Magazine	MG	12/31/66 \$100,000	4,100 (d)
Manvis Publications, Inc. #	MG & JG	7/31/66 \$45,500	1,000
Margood Publishing Corp. *#	MG & JG	6/30/66 \$116,000	6,050
Marvel Comics, Inc. *#	MG & JG	1/31/66 \$100,000	1,600 (d)
Medalion Publishing Corp. *#	MG & JG	8/31/66 \$22,750	1,800 (d)
Mutual Magazine Corp. *#	MG	10/31/66 \$96,800	1,200 (d)
Prime Publications, Inc. #	MG	11/30/66 \$17,500	(22)
Red Circle Magazines, Inc. *#	MG	12/31/66 \$50,500	3,250 (d)
Sphere Publications, Inc. *#	MG & JG	9/30/66 \$89,200	4,400 (d)
Timely Comics, Inc. *# D&E	MG & JG	12/31/66 \$197,500	7,000 (d)
20th Century Comics Corp. #	MG & JG	7/31/66 \$68,500	875
Walden Publishing Co., Inc. # formerly Lion Books	MG	10/31/66 \$68,800	(125)
Warwick Publications, Inc. *# formerly Animulth Comics	MG	12/31/66 \$62,000	2,100 (d)

<u>Inactive Corporations</u> <u>(contd.)</u>	<u>Ownership</u>	<u>Fiscal Year, Net Worth</u>	<u>Net Profit for Fiscal Year</u>
Western Fiction Publishing Co., Inc. *#	MG & JG	10/31/66 \$110,000	\$ 4,200 (d)

* Stockholders of Atlas Magazines, Inc.

Stockholders and/or lenders to Woodmere Construction Company. Martin Goodman is also a stockholder and lender to Woodmere Construction Company.

(d) This symbol is used where substantially all of the income of the corporation is derived from dividends received from Atlas Magazines, Inc.